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Mark A. Kaiser
Director

MEMORANDUM

TO: Agency HR/Payroll Officers

FROM: OA/Division of Accounting

DATE: November 12, 2010

RE: Retroactive Retirement Credit Process

Effective immediately, the Office of Administration will be approving retroactive retirement credit requests sent to MOSERS and MPERS prior to being processed by either retirement system. Agencies should be advised that all requests will be carefully scrutinized before approval is authorized.

SEBES will provide a means for authorized Agency HR/Payroll representatives to verify prior service credit for notifying employees if they will be subject to employee contributions under the 2011 tiers of both MOSERS and MPERS. However, it is imperative that agencies properly mark new hires as benefit or non-benefit eligible in SEBES to prevent retroactive corrections from occurring.

In the event an agency decides to authorize any type of retroactive retirement credit where service had not been recorded at the time earned, the *Application to Correct Service Form* should be submitted to the applicable retirement plan. MOSERS and MPERS will review and then forward to OA for final approval or denial.

Under the MSEP and MSEP 2000 tiers, the employer contribution will be processed for any approved service credits. OA will transfer the contribution from the fund in which the employee was paid. Under the 2011 tier (new employees hired on or after January 1, 2011), the employer and employee contributions will be paid by the State. The employee pre-taxed contribution will need to be recouped from the employee using the guidelines set forth in the Payback Policy for Payroll Overpayments procedure posted on the SAMII HR Bulletins website at <http://oa.mo.gov/mo/samii/hr/bulletins/payback.pdf>. Note that the reimbursement processes listed in that memo are not options, but are listed in priority order for recovery purposes.